LISTING OF THE CLAIMS

1-28. (Canceled)

29. (Previously Presented) A method for achieving a balanced lipid alteration in a patient in need of treatment thereof, the method comprising:

orally administering to a patient once per day during the evening or at night at least two intermediate release formulations comprising 375, 500, 750 or 1000 mg of nicotinic acid and a swelling agent to obtain a dose of at least 1500 mg for achieving a balanced lipid alteration, wherein said at least two formulations are administered together to the patient and said formulations each have an *in vitro* dissolution profile, when measured in a type I dissolution apparatus (basket) according to U.S. Pharmacopiea XXII, in about 37°C in deionized water at about 100 rpm, as follows:

(a) less than about 15% of the nicotinic acid is released after about 1 hour in the apparatus;

(b) between about 15% and about 30% of the nicotinic acid is released after about 3 hours in the apparatus;

(c) between about 30% and about 45% of the nicotinic acid is released after about 6 hours in the apparatus;

(d) between about 40% and about 60% of the nicotinic acid is released after about 9 hours in the apparatus;

(e) between about 50% and about 75% of the nicotinic acid is released after about 12 hours in the apparatus; and

(f) at least about 75% of the nicotinic acid is released after about 20 hours in the apparatus.

30. (Previously Presented) The method of claim 29, wherein approximately 100% of the nicotinic acid is released after about 20 hours in the apparatus.

31. (Canceled)

32. (Previously Presented) The method of claim 29, wherein said formulation is a tablet.

33-34. (Canceled)

35. (Currently Amended) The method of claim 29, wherein the *in vitro* dissolution profile is as follows:

(a) between about 9.6% and about 13.8% of the nicotinic acid is released after about 1 hour in the apparatus;

(b) between about 21.2% and about 27.8% of the nicotinic acid is released after about 3 hours in the apparatus;

(c) between about 35.1% and about 44.2% of the nicotinic acid is released after about 6 hours in the apparatus;

(d) between about 45.6% and about 58.5% of the nicotinic acid is released after about 9 hours in the apparatus;

(e) between about 56.2% and about 72% of the nicotinic acid is released after about 12 hours in the apparatus; and

(f) at least about 75% of the nicotinic acid is released after about 20 hours in the apparatus.

36. (Previously Presented) The method of claim 35, wherein approximately 100% of the nicotinic acid is released after about 20 hours in the apparatus.

37. (Canceled)

38. (Previously Presented) The method of claim 35, wherein said formulation is a tablet.

39-40. (Canceled)

41. (Currently Amended) The method of claim 29, wherein the *in vitro* dissolution profile is as follows:

(a) between about 9.8% and about 12.3% of the nicotinic acid is released after about 1 hour in the apparatus;

(b) between about 20.9% and about 26.7% of the nicotinic acid is released after about 3 hours in the apparatus;

(c) between about 35.3% and about 44.1% of the nicotinic acid is released after about 6 hours in the apparatus;

(d) between about 44.8% and about 58.7% of the nicotinic acid is released after about 9 hours in the apparatus;

(e) between about 59.5% and about 70.7% of the nicotinic acid is released after about 12 hours in the apparatus; and

(f) at least about 75% of the nicotinic acid is released after about 20 hours in the apparatus.

42. (Previously Presented) The method of claim 41, wherein approximately 100% of the nicotinic acid is released after about 20 hours in the apparatus.

43. (Canceled)

44. (Previously Presented) The method of claim 41, wherein said formulation is a tablet.

45-61. (Canceled)

62. (Previously Presented) The method of claim 29, wherein the swelling agent is hydroxypropyl methyl cellulose, sodium carboxymethylcellulose, methylcellulose, a wax, gums, gelatins, or any combinations thereof.

63. (Previously Presented) The method of claim 29, wherein the swelling agent is hydroxypropyl methyl cellulose and the formulation is a tablet.